



Australian Government
Department of Industry,
Innovation and Science

Anti-Dumping
Commission

Exporter Questionnaire

Case number: 514

Product: Aluminium Extrusions

From: The People's Republic of China (China)

Review period: 1 April 2018 – 31 March 2019 (the period)

Response due by: 21 June 2019

Case manager: Louisa Wang

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Return completed questionnaire to:
investigations2@adcommission.gov.au

Anti-Dumping Commission website: www.adcommission.gov.au

TABLE OF CONTENTS

TABLE OF CONTENTS	2
INSTRUCTIONS	4
CHECKLIST	7
GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES	9
SECTION A COMPANY INFORMATION	12
A-1 COMPANY REPRESENTATIVE AND LOCATION	12
A-2 COMP3333ANY INFORMATION	12
A-3 GENERAL ACCOUNTING INFORMATION	14
A-4 FINANCIAL DOCUMENTS	16
SECTION B EXPORT SALES TO AUSTRALIA	18
B-1 AUSTRALIAN EXPORT SALES PROCESS	18
SECTION C EXPORTED GOODS & LIKE GOODS	18
C-2 MODELS SOLD IN THE DOMESTIC MARKET	19
C-3 INTERNAL PRODUCT CODES	19
SECTION D DOMESTIC SALES	20
D-1 DOMESTIC SALES PROCESS	20
D-2 DOMESTIC SALES LISTING	21
D-3 SAMPLE DOMESTIC SALES DOCUMENTS	22
D-4 RECONCILIATION OF SALES TO FINANCIAL ACCOUNTS	22
SECTION E DUE ALLOWANCE	24
E-1 CREDIT EXPENSE	24
E-2 PACKAGING	24
E-3 DELIVERY	24
E-4 OTHER DIRECT SELLING EXPENSES	24
E-5 OTHER ADJUSTMENT CLAIMS	25
SECTION F THIRD COUNTRY SALES	26
F-1 THIRD COUNTRY SALES PROCESS	ERROR! BOOKMARK NOT DEFINED.
F-2 THIRD COUNTRY SALES LISTING	ERROR! BOOKMARK NOT DEFINED.
SECTION G COST TO MAKE AND SELL	27
G-1. PRODUCTION PROCESS	27
G-2. COST ACCOUNTING PRACTICES	27
G-3 COST TO MAKE ON DOMESTIC MARKET	29
G-4 SELLING, GENERAL & ADMINISTRATION EXPENSES	29
G-6 COST ALLOCATION METHODOLOGY	30
G-7 MAJOR RAW MATERIAL COSTS	30
G-8 RECONCILIATION OF COST TO MAKE TO AUDITED FINANCIAL STATEMENTS	32
G-9 CAPACITY UTILISATION	3332
SECTION H PARTICULAR MARKET SITUATION	34
H-1 REPORTING REQUIREMENTS.....	34
H-2 BUSINESS STRUCTURE, OWNERSHIP AND MANAGEMENT	34
H-3 LICENSING	36
H-4 DECISION-MAKING, PLANNING AND REPORTING.....	38
H-5 FINANCIAL AND INVESTMENT ACTIVITIES	39
H-6 GOVERNMENT POLICY ON THE INDUSTRY	40
H-7 TAXATION.....	42
H-8 SALES TERMS	42
H-9 INDUSTRY ASSOCIATIONS	43
H-10 STATISTICS SUBMISSION/RECORDING	44

PUBLIC RECORD

H-11 PRODUCTION/OUTPUT..... 44
H-12 SALES PRICE 45
H-13 ADDING CAPACITY AND/OR JOINT VENTURES 47
H-14 RAW MATERIALS 47
SECTION I COUNTERVAILING..... 49
I-1 GENERAL..... 51
I-2 PROVISION OF GOODS AT LESS THAN ADEQUATE REMUNERATION..... 52
I-3 PREFERENTIAL TAX POLICIES 53
I-4 FINANCIAL GRANTS..... 54
I-5 OTHER PROGRAMS 55
EXPORTER'S DECLARATION..... ERROR! BOOKMARK NOT DEFINED.
APPENDIX GLOSSARY OF TERMS..... ERROR! BOOKMARK NOT DEFINED.

INSTRUCTIONS

Why you have been asked to fill out this questionnaire?

The Anti-Dumping Commission (the Commission) is conducting an accelerated review into aluminium extrusions exported to Australia from China.

The Commission will use the information you provide to determine normal values and export prices over the review period (the period).

If you do not manufacture the goods

If you play a role in the export of the goods but do not produce or manufacture the goods (for example, you are a trading company, broker, or vendor dealing in the goods), it is important that you forward a copy of this questionnaire to the relevant manufacturers and inform the case manager of the contact details for these manufacturers **immediately**.

The Commission will still require your company to complete this exporter questionnaire except Section G – Cost to make and sell.

What happens if you do not respond to this questionnaire?

You do not have to complete the questionnaire. However, if you do not respond, do not provide all of the information sought, do not provide information within a reasonable time period, or do not allow the Commission to verify the information, we may deem your company to be an uncooperative exporter. In that case the Commission must determine a dumping margin and/or a subsidy margin having regard to all relevant information.

Therefore, it is in your interest to provide a complete and accurate response to this exporter questionnaire, capable of verification.

Extension requests

If you require a longer period to complete your response to this exporter questionnaire, you must submit a request to the case manager, in writing, for an extension to the due date for all or part of the questionnaire. This request must be made prior to the due date. A request for extension will be rejected if received after the due date.

When considering the extension request, the Commission will have regard to:

- the Commission's responsibility to conduct the case in a timely and efficient manner;
- the reasons why you could not provide a response within the whole period and not only the period remaining between the request and the due date;
- ordinary business practices or commercial principles;
- the Commission's understanding of the relevant industry;
- previous correspondence and previous dealings with your company; and
- information provided by other interested parties.

More information on extensions can be found in the Customs (Extension of Time and Non-cooperation) Direction 2015 at <https://www.legislation.gov.au/Details/F2015L01736>.

You will be informed of the decision whether your request for an extension has been rejected, granted in full or granted in part. For example, you may be granted an extension to submit all sections except for Section A or you may be granted a shorter extension than you requested.

A summary of any requests and grants of extensions to submit a response to this exporter questionnaire will be published in the public record.

Submitting a response to the exporter questionnaire

PUBLIC RECORD

Responses to the exporter questionnaire should be lodged by email listed on the cover page. In submitting the response to the exporter questionnaire, you must answer all questions, include all attachments and spreadsheets, and provide a non-confidential version of your response to this exporter questionnaire.

If your response to this exporter questionnaire contains major deficiencies that, in the Commissioner's view, cannot be quickly and easily rectified in a further response, then your company may be deemed as an uncooperative exporter.

Confidential and non-confidential responses

You are required to lodge a confidential version (for official use only) and a non-confidential version (for public record) of your response to this exporter questionnaire by the due date. Please ensure that *each page* of information you provide is clearly marked either "FOR OFFICIAL USE ONLY" or "PUBLIC RECORD".

All information provided to the Commission in confidence will be treated accordingly. The non-confidential version of your submission will be placed on the public record, and must contain sufficient detail to allow a reasonable understanding of the substance of the information, but does not breach confidentiality nor adversely affect those interests.

A person is not required to provide a summary for the public record if the Commission can be satisfied that no such summary can be given that would allow a reasonable understanding of the substance of the information.

All submissions are required to have a bracketed explanation of deleted or blacked out information for the non-confidential version of the submission. An example of a statement to accompany deleted/blacked out text is:

[Explanation of cost allocation through the divisions, by reference to machine hours or weight].

If such an explanation is not provided, the Commission may disregard the information in the submission. Where the public record version of your response to the exporter questionnaire does not contain sufficient detail, your company may be deemed to have significantly impeded the case and be deemed an uncooperative exporter.

Verification of the information that you supply

The Commission may wish to conduct a visit to your company to verify your questionnaire response for completeness, relevance and accuracy of the information to your company's records.

The verification visit is not meant to be a chance for you to provide new or additional information. The Commission expects your response to the questionnaire to be relevant, complete and accurate.

Any verification visit typically commences approximately 2 to 4 weeks after the due date of the response to the exporter questionnaire. To assist with planning of a verification visit, please contact the case manager as soon as possible for a potential verification date to be scheduled.

Verification is usually conducted over 4 days. However, in complex cases, a verification visit may be scheduled over 5 days. A verification visit will include a detailed examination of your company's records and we will collect copies of relevant documents. The verification will require the participation of key staff, including your financial accountant, production manager and sales staff. A tour of the manufacturing facility may also be required during the verification visit.

Note that the Commission may disregard any data or information that is not verified, including new or additional information provided after the verification visit.

A report will be prepared following the verification visit, which details the outcomes of the visit. This report will be placed on the public record and may include the publication of the preliminarily-assessed dumping margin and/or subsidy margin. The Commission considers that the dumping

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margin and/or subsidy margin is not confidential information, but rather an aggregate figure derived from confidential data.

You will be provided with an opportunity to comment on the accuracy and confidentiality of the verification report prior to its publication on the public record.

The Commission may elect to undertake an alternative verification methodology than an on-site verification to satisfy itself of the completeness, relevance and accuracy of the data.

For information on the Commission's verification procedures, refer to Anti-Dumping Notice No. 2016/30 available on the Commission's website.

Important instructions for preparing your response

- All questions in this exporter questionnaire must be completed. If a question is not applicable to your situation, please answer the question with "Not Applicable" and provide an explanation as to why.
- All questions must be answered in English. An English translation must be provided for documents not originally in English.
- Clearly identify all units of measurement (e.g. KG) and currencies (e.g. AUD) used. Apply the same measurement consistently throughout your response to the questionnaire.
- Label all attachments to your response according to the section of the questionnaire it relates to (e.g. label the chart of accounts as Attachment A-4.6)
- The data must be created as spreadsheet files in Microsoft Excel.
- If you have used formulas to complete spreadsheets, these formulas must be retained and not hard-coded.
- You must retain all worksheets used in answering the questionnaire. Be prepared to provide these worksheets during the Commission's verification of your data.
- If you cannot present electronic data in the requested format contact the case officer as soon as possible.
- Where possible, electronic data should be emailed or shared with the Commission via SIGBOX, a secure online document repository. Please contact the case manager to request access to SIGBOX if required.

CHECKLIST

This section is an aid to ensure that you have completed all sections of this questionnaire.

Section	Please tick if you have responded to all questions
Section A Company information	<input checked="" type="checkbox"/>
Section B Export sales to Australia	<input checked="" type="checkbox"/>
Response: No. Foshan Minghua has no potential customers at this time. Based on the Commission's practice of replacing primary aluminium costs of Chinese exporters with LME prices and regional premiums, Foshan Minghua is unable to make offers to potential export customers at this stage as it has no understanding of its actual normal value, which it requires to ensure that it does not export at dumped prices. The current variable factors applicable to Foshan Minghua cannot be used to negotiate future export prices as they reflect a non-cooperative rate of 95.9% and includes finishes which Foshan Minghua cannot manufacture. Foshan Minghua does not expect the need to market its products to potential customers as it believes that importers in Australia are very familiar with the review process of the Australian dumping system. They are constantly monitoring the corresponding duty rates applicable to various Chinese, Malaysian and Vietnamese exporters, and making relevant inquiries about the applicable floor price and dumping duty rate. Section C Exported goods & like goods	<input checked="" type="checkbox"/>
Section D Domestic sales	<input checked="" type="checkbox"/>
Section E Due allowance	<input checked="" type="checkbox"/>
Section F Third country sales	<input checked="" type="checkbox"/>
Section G Cost to make and sell	<input checked="" type="checkbox"/>
Section H Particular market situation	<input checked="" type="checkbox"/>
Section I Countervailing	<input checked="" type="checkbox"/>
Error! Reference source not found.	<input checked="" type="checkbox"/>
Non-confidential version of this response	<input checked="" type="checkbox"/>

Attachments	Please tick if you have
	<input type="checkbox"/>

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	provided spreadsheet
B-4 Upwards sales	<input checked="" type="checkbox"/>
B-5 Upwards selling expenses	<input checked="" type="checkbox"/>
D-2 Domestic sales	<input checked="" type="checkbox"/>
F-2 Third country sales	n/a
G-3 Domestic CTM	<input checked="" type="checkbox"/>
G-4.1 SG&A listing	<input checked="" type="checkbox"/>
G-4.2 Dom SG&A calculation	<input checked="" type="checkbox"/>
G-7.2 Raw material CTM	<input checked="" type="checkbox"/>
G-7.4 Raw material purchases	<input checked="" type="checkbox"/>
G-8 Upwards costs	<input checked="" type="checkbox"/>
I-1 Company Turnover	<input checked="" type="checkbox"/>
I-2 Raw Material Purchases (if required)	n/a
I-3 Income Tax	<input checked="" type="checkbox"/>
I-4 Grants	n/a

GOODS UNDER CONSIDERATION / GOODS SUBJECT TO ANTI-DUMPING MEASURES

The goods subject to anti-dumping measures (the goods) are:

Aluminium extrusions produced via an extrusion process, of alloys having metallic elements falling within the alloy designations published by The Aluminium Association commencing with 1, 2, 3, 5, 6 or 7 (or proprietary or other certifying body equivalents), with the finish being as extruded (mill), mechanical, anodized or painted or otherwise coated, whether or not worked, having a wall thickness or diameter greater than 0.5 mm, with a maximum weight per metre of 27 kilograms and a profile or cross-section which fits within a circle having a diameter of 421 mm.

The goods include aluminium extrusion products that have been further processed or fabricated to a limited extent, after aluminium has been extruded through a die. Aluminium extrusion products that have been painted, anodised, or otherwise coated, or worked (e.g. precision cut, machined, punched or drilled) fall within the scope of the goods.

The goods do not extend to intermediate or finished products that are processed or fabricated to such an extent that they no longer possess the nature and physical characteristics of an aluminium extrusion, but have become a different product.

Consistent with previous investigations, the review will also rely upon the information shown in the table below in its assessment of the goods under consideration and like goods.

< GUC >				< Non GUC >		
1	2	3	4	5	6	7
Aluminium extrusions	Aluminium extrusions with minor working	Aluminium extrusions that are parts intended for use in intermediate or finished products	Aluminium extrusions that are themselves finished products	Unassembled products containing aluminium extrusions, e.g. 'kits' that at time of import comprise all necessary parts to assemble finished goods	Intermediate or partly assembled products containing aluminium extrusions	Fully assembled finished products containing aluminium extrusions
< Examples >						
Mill finish, painted, powder coated, anodised, or otherwise coated aluminium extrusions	Precision cut, machined, punched or drilled aluminium extrusions	Aluminium extrusions designed for use in a door or window	Carpet liner, fence posts, heat sinks	Shower frame kits, window kits, unassembled unitised curtain walls	Unglazed window or door frames	Windows, doors

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The goods subject to the anti-dumping measures may be classified to the following subheadings in Schedule 3 of the *Customs Tariff Act 1995*:

7604.10.00/06	non alloyed aluminium bars, rods and profiles
7604.21.00/07	aluminium alloy hollow angles and other shapes
7604.21.00/08	aluminium alloy hollow profiles
7604.29.00/09	aluminium alloy non hollow angles and other shapes
7604.29.00/10	aluminium alloy non hollow profiles
7608.10.00/09	non alloyed aluminium tubes and pipes
7608.20.00/10	aluminium alloy tubes and pipes
7610.10.00/12	doors, windows and their frames and thresholds for doors
7610.90.00/13	Other

Model Control Code

Details of the model control code (MCC) structure for the goods are detailed in the table below. Export sales data (Section B-2), domestic sales data (Section D-2) and cost to make and sell data (Section G-3, G-4 & G-5) submitted in this response must follow this MCC structure. At a minimum, the data must report sales and cost data separately for each of the mandatory MCC categories identified by the Commission.

Category	Sub-category		Sales data	Cost data	Key category
Finish	A	Anodise	Mandatory	Mandatory	Yes
	BD	Bright dip			
	M	Mill			
	PC	Powder coating			
Alloy code	6A	6060, 6063	Mandatory	Optional	No
	6B	6106			
	6C	6101, 1350, 6082, 6351, 6061			
	6D	6005A			
	O	Other*			
Temper code	T1	T1, T4, T5, T6	Optional	Optional	No
	T50	T591, T595, T52			
	O	Other*			
Anodising microns	0	Not anodised	Optional	Optional	No
	1	<20µm			
	2	>20µm			

* Specify alloy code and temper code

In constructing a MCC, use a "-" between each category. For example, a powder coated aluminium extrusion with alloy code 6060 and temper code T5 will have an MCC of **PC-6A-T1-0**.

The MCCs will be used to model match export models to the identical or comparable domestic models. In addition, the MCCs will be used to determine the profitability of domestic sales in the ordinary course of trade test by comparing domestic selling prices to the corresponding cost to make and sell. The MCC may also be used to compare the export price to the cost to make the exported model as part of the constructed normal value.

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If there are models manufactured and sold by your company that do not align within the MCC structure above, this should be raised by lodging a submission with the Commission as soon as is practicable, but no later than the time this questionnaire is due, otherwise the response may be deemed deficient.

SECTION A COMPANY INFORMATION

A-1 Company representative and location

1. Please nominate a contact person within your company:

Name: [REDACTED]
Position in the company: [Legal representative & General Manager](#)
Telephone: [REDACTED]
E-mail address: [REDACTED]

2. If you have appointed a representative, provide their contact details:

Australian counsel:

Name: [Mr. John Bracic](#)
[J.Bracic & Associates Pty Ltd](#)
Address: [PO Box 3026, Manuka, ACT 2603](#)
Telephone: [+61 499 056 729](#)
E-mail address: john@jbracic.com.au

Chinese counsel:

Name: [Mr. HU Fumao \(Marco\)](#)
[Partner & Attorney at law, Dentons China, LLP.](#)
Address: [Chongqing Office 3/F, 4/F, 5/F, Building B1 Yuxing Palza,
NO. 56 Middle Road of Huangshan Avenue, Yubei
District, Chongqing, China](#)
Telephone: [+86 135 2023 7767](#)
E-mail address of contact person: fumao.hu@dentons.cn

In nominating a representative, you are granting authority to the Commission to discuss matters relating to the case with the nominated representative, including your company's confidential information.

3. Please provide the location of the where the company's financial records are held.

Response:

[The location of the company's financial records is held: East Side of Chuangye South Road, Shishan Zhaoda Zhaonan Industry Zone, Nanhai District, Foshan, Guangdong Province, China.](#)

4. Please provide the location of the where the company's production records are held.

Response:

[The location of the company's production records is held: East Side of Chuangye South Road, Shishan Zhaoda Zhaonan Industry Zone, Nanhai District, Foshan, Guangdong Province, China.](#)

A-2 Company information

1. What is the legal name of your business?

Response:

[The legal name of the business is Foshan Minghua Doors & Windows Aluminium Co., Ltd \(herein referred as "Foshan Minghua"\).](#)

2. When was your business formed? Please provide copies of registration certification.

PUBLIC RECORD

Response:

Foshan Minghua was formed in June 17, 2014. We provide the business license as the registration certification in [Confidential, [Attachment A-2.2 Business license](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

3. Does your company trade under a different name and/or brand? If yes, provide details.

Response:

The company has no other business names or brand.

4. Was your company ever known by a different legal and/or trading name? If yes, provide details

Response:

No. The company has no other legal or trading name.

5. Provide a list of your current board of directors and any changes in the last two years.

Response:

Foshan Minghua is a small private company with no board of directors or any changes in the last two years.

6. Provide a list of key personnel that are not on the board of directors. (e.g. special advisors).

Response:

Not applicable.

7. Is your company part of a group (e.g. parent company with subsidiaries, common ownership, joint-ventures)? If yes, provide:

- (a) A diagram showing the complete ownership structure; and
- (b) A list of all related companies and its functions

Response:

No. Foshan Minghua is a small private company not involved any company group.

8. In your application for an accelerated review, you state that Minghua Foshan is a private entity. If this is incorrect, please contact the case manager immediately. Are the shareholders of your company or any other key personnel involved in any other companies? If yes, please provide details of the relationship and the company and its functions

Response:

Yes, Foshan Minghua is a private entity. Its shareholders or any other key personnel are not involved in any other companies.

9. Have the shareholders of Foshan Minghua or any other key personnel:
(a) Previously been involved in the manufacture of aluminium extrusions in China;

PUBLIC RECORD

- (b) Previously been involved in exporting aluminium extrusions to Australia;
 - (c) Previously been involved in exporting aluminium extrusions to third countries;
- If yes, please provide details of the involvement including business names, addresses and the period of involvement.

Response:

No. The shareholders of Foshan Minghua or any other key personnel have not been involved in the activities listed in the question (a), (b) or (c).

10. What is the overall nature of your company's business? Include details of the products that your company manufacture and sell and the market your company sells into.

Response:

Foshan Minghua is manufacturer of aluminium extrusion and sells aluminium extrusion in the domestic market.

11. If your business does not perform all of the following functions in relation to the goods under consideration, then please provide names and addresses of the companies which perform each function:
- (a) produce or manufacture;
 - (b) sell in the domestic market;
 - (c) export to Australia; and
 - (d) export to countries other than Australia.

Response:

Foshan Minghua produced and sold the goods under consideration only in the domestic market. No export activities neither to Australia nor countries other than Australia existed.

12. Provide your company's internal organisation chart.

Response:

Please refer to [Confidential, [Attachment A-2.12 Internal organisation chart](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

13. Describe the functions performed by each group within the organisation.

Response:

Please refer to Attachment A-2.12.

14. Does your company produce brochures, pamphlets or other promotional material? If yes, please provide them. Please provide the website URL of your company.

Response:

As small private entity, Foshan Minghua has no brochures, pamphlets or other promotional material. And no website is maintained by the company.

A-3 General accounting information

1. What is your financial accounting period?

PUBLIC RECORD

Response:

The accounting period is the calendar year from January 1st to December 31st.

2. Are your financial accounts audited? If yes, who is the auditor?

Response:

Yes. The company's financial accounts were audited by an independent accounting firm: GUANGZHOU HENGYUE CERTIFIED PUBLIC ACCOUNTANTS CO., LTD.

3. What currency are your accounts kept in?

Response:

China's official currency RMB (Chinese Yuan) are used in the accounts.

4. What is the name of your financial accounting system?

Response:

The financial accounting system used by Foshan Minghua is "Da Tu".

5. What is the name of your sales system?

Response:

The company did not use any system for the specific purpose of sales.

6. What is the name of your production system?

Response:

The company did not use any system for the specific purpose of production.

7. If your financial accounting, sales and production systems are different, how do the systems interact? Is it electronically or manual? Please provide a detailed explanation and include diagrams.

Response:

Not applicable.

8. Do your accounting practices differ in any way from the generally accepted accounting principles in your country? If yes, please provide details.

Response:

No. The accounting practices are consistent with the generally accepted accounting principles in China.

9. Have there been any changes to your accounting practices and/or policies over the last two years? If yes, please provide details.

Response:

No. The accounting practices or policies used have not changed over the last two years.

A-4 Financial Documents

1. Please provide the two most recently completed annual reports and/or financial statements for your company and any other related companies involved in the production and sale of the goods.

Response:

Please refer to [Confidential, [Attachment A-4.1 Audit report 2017-2018](#)] for the two most recently completed financial statements of the company which has been audited.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. If the financial statements in A-4.1 are unaudited, provide for each company:
 - (a) the tax returns relating to the same period; and
 - (b) reconciliation of the revenue, cost of goods sold, and net profit before tax between the financial statements and tax returns.

Response:

Not applicable.

3. Does your company maintain different profit centres? If yes, provide profit & loss statements for the profit centre that the goods falls into for:
 - (a) the most recent financial year; and
 - (b) the period.

Response:

No, Foshan Minghua only maintains one profit centre in the company level.

4. If the period is different to your financial period, please provide:
 - (a) Income statements directly from your accounting information system covering the most recent financial period and the period; or
 - (b) Quarterly or half yearly income statements directly from your accounting system covering the most recent financial period and the period.

Response:

Please refer to [Confidential, [Attachment A-4.4 Income statements](#)] as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

5. Please provide a copy of your company's trial balance (in Excel) covering the period and the most recent financial year.

Response:

Please refer to [Confidential, [Attachment A-4.5 Trial balance](#)] as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

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6. Please provide your company's chart of accounts (in Excel).

Response:

Please refer to [Confidential, [Attachment A-4.6 Chart of accounts](#)].

SECTION B EXPORT SALES TO AUSTRALIA

B-1 Australian export sales process

In Foshan Minghua's application for an accelerated review, it states that it has never exported aluminium extrusions to Australia. Please contact the case manager immediately if this is incorrect.

1. In its application for an accelerated review, Foshan Minghua states that it only sells mill finished aluminium extrusions on the domestic market. Does Foshan Minghua intend to sell finishes other than mill finish onto the Australian market?
 - (a) If yes, please provide details (including names and contact details) of the companies that will undertake the coating process on behalf of Foshan Minghua.

Response:

No, Foshan Minghua only has the capability to manufacture and export mill finish onto the Australian market.

2. Provide details of the type of aluminium extrusions Foshan Minghua intend on selling to the Australian market, including the form and function.

Response:

Foshan Minghua intends to sell mill finished aluminium extrusions to the Australian market. Forms and functions of the products/profiles will be determined based on the importers' requirements.

3. Does Foshan Minghua have potential customers in Australia?
 - (a) If yes, provide details (including names and contact details) of the potential customers in Australia, including whether the customers are related to Foshan Minghua.
 - (b) If no, provide details on how Foshan Minghua intend on marketing to Australian customers.

Response:

No. Foshan Minghua has no potential customers at this time. Based on the Commission's practice of replacing primary aluminium costs of Chinese exporters with LME prices and regional premiums, Foshan Minghua is unable to make offers to potential export customers at this stage as it has no understanding of its actual normal value, which it requires to ensure that it does not export at dumped prices. The current variable factors applicable to Foshan Minghua cannot be used to negotiate future export prices as they reflect a non-cooperative rate of 95.9% and includes finishes which Foshan Minghua cannot manufacture. Foshan Minghua does not expect the need to market its products to potential customers as it believes that importers in Australia are very familiar with the review process of the Australian dumping system. They are constantly monitoring the corresponding duty rates applicable to various Chinese, Malaysian and Vietnamese exporters, and making relevant inquiries about the applicable floor price and dumping duty rate.

SECTION C EXPORTED GOODS & LIKE GOODS

The Commission considers the MCC structure in and of itself is not likely to be commercially sensitive information. Any claim that disclosing the MCC information is confidential or would adversely affect your business or commercial interests must be raised by lodging a submission as soon as practicable, but no later than the time this questionnaire is due.

C-2 Models sold in the domestic market

1. Fully describe all like goods your company sold on the domestic market during the period. Include specification details and any technical and illustrative material that may be helpful in identifying, or classifying, the like goods sold on the domestic market.

Response:

As we stated above, Foshan Minghua only sold one type of like goods on the domestic market during the period: mill finish.

2. Provide a list of MCCs of like goods sold on the domestic market. This must cover all MCCs listed in the domestic sales listing in D-2.
 - This list must be disclosed in the public record version of the response.

Response:

Only one MCC of like goods are sold on the domestic market: M-6A-T1-0.

C-3 Internal product codes

1. Does your company use product codes or stock keeping unit (SKU) codes?

If yes:

- (a) Provide details of the product or SKU coding system for the goods, such as a legend or key of the meaning for each code within the product or SKU code.
- (b) Provide details on how you mapped the product or SKU codes to the MCC for the purpose of completing this questionnaire.
- (c) Provide a table of showing the product or SKU codes for each MCC.

If no:

- (a) Provide details on the method used to identify the MCC in the sales and cost spreadsheets.

Response:

No. Foshan Minghua does not use any product codes or stock keeping unit codes.

SECTION D DOMESTIC SALES

If your company did not sell like goods on the domestic market during the review period, please contact the case manager as soon as possible. You may be required to complete this section (and G-3) as it relates to export sales to third countries. You may also be asked other supplementary questions. Extensions will not be granted as a result of delays in contacting the case manager in this regard.

D-1 Domestic sales process

1. Provide details (and diagrams if appropriate) of the domestic sales process of your company and any other related entities including:
 - (a) Marketing and advertising activities
 - (b) Price determination and/or negotiation process
 - (c) Order placement process
 - (d) Order fulfilment process and lead time
 - (e) Delivery terms and process
 - (f) Invoicing process
 - (g) Payment terms and process

Response:

Foshan Minghua commenced selling like goods on the domestic market in XXXXXXXXXX. Customers were introduced via consignors who consign processing of mill finish since Foshan Minghua started business in 2014. Orders are received via telephone or electronic correspondence between the general manager and customers. Prices are negotiated on a transaction basis taking into account prevailing aluminium prices and market spreads. Once price has been agreed by both parties, the company will arrange production. During the period, all the domestic sales terms are EXW, thus, no cost of delivery to customer is included in the sales price. The full amount of prices is prepaid and then the invoices are issued accordingly.

2. Are any domestic customers related to your company? If yes, please provide a list of each related customer and provide details on how the selling price is set.

Response:

No. None of domestic customers are related to the company.

3. Have Foshan Minghua ever sold anodized or coated aluminium extrusions on the domestic market? If yes, provide details on how the coating and/or anodizing process was undertaken.

Response:

No. Foshan Minghua never sold anodized or coated aluminium extrusions on the domestic market.

4. If sales are in accordance with price lists or price extras list, provide copies of these lists.

Response:

Selling prices are negotiated on a transaction basis. There is no such price list.

5. Do your domestic selling prices vary according to the distribution channel identified? If yes, provide details. Real differences in trade levels are characterised by consistent and distinct differences in functions and prices.

Response:

No. Selling prices are negotiated on a transaction basis regardless the distribution channel.

6. Did you provide on-invoice discounts and/or off-invoice rebates to the customer or an associate of the customer in relation to the sale of the like goods during the period? If yes, provide a description; and explain the terms and conditions that must be met by the importer to obtain the discount.

Response:

No. The company did not provide such discounts to any customer.

7. Did you issue any credit or debit notes (directly or indirectly) to the customer or associate of the customer in relation to the sale of the like goods during the period? If yes, provide details of the credit/debit notes including the reasons the credit/debit notes were issued.

Response:

No credit or debit notes (directly or indirectly) were issued to any customer.

8. The invoice date will normally be taken to be the date of sale. If you are making a claim that a different date should be taken as the date of sale:
- (a) What date are you claiming as the date of sale?
 - (b) Why does this date best reflects the material terms of sale?

Response:

Yes, we agreed that invoice date shall be taken to be the date of sale.

D-2 Domestic sales listing

1. Complete the worksheet named "D-2 Domestic sales"
- This worksheet lists all domestic sales (i.e. transaction by transaction) of like goods invoiced within the period, even if they are models not exported to Australia
 - If you have claimed in D-1.8 that the date of sale is one other than the invoice date, then add the sales within your claimed date of sale.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If there are any other costs, charges or expenses incurred in respect of the sales listed which have not been identified in the table in question D-2 above, add a column for each item. For example, certain other selling expenses incurred.

Response:

Please refer to the worksheet [Confidential, D-2 Domestic sales] as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Provide a table listing the source of the data for each column in the "D-2 domestic sales" listing.

Response:

Please refer to [Confidential, Attachment D-2.2 Source of D-2].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's

commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

D-3 Sample domestic sales documents

1. Select the two largest invoices by value and provide the following documentation:
 - Contracts
 - Purchase order and order confirmation
 - Commercial invoice and packing list
 - Proof of payment and accounts receivable ledger
 - Documents showing bank charges
 - Delivery invoices

If the documents are not in English, please provide a translation of the documents.

Response:

Please refer to [Confidential, [Attachment D-3.1 Domestic sales sample](#)]. As we explained in the answer to question D-1.1, there are no contracts for these selected samples. Invoices, payment proof and accounts receivable ledger are provided.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. For each document, please annotate the documents or provide a table reconciling the details in the "D-2 Domestic sales" listing to the source documents in D-3.1.

Response:

Please refer to [Attachment D-3.1](#) for the annotations and notes in the documents which reconcile the details in the D-2.

D-4 Reconciliation of sales to financial accounts

This section is not required if you have completed B-4.

1. Please complete the worksheet named "B-4 Upwards sales" to demonstrate that the sales listings in D-2 and F-2 are complete.
 - You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [Confidential, [B-4 Upwards sales](#)] as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Please provide all documents, other than those in A-4, D-2 and F-2, required to complete the "B-4 Upwards sales" worksheet. If the documents include spreadsheets, all formulas used must be retained.

Response:

Please refer to [Confidential, [Attachment D-4.2 Source of B-4](#)].

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[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

3. For any amount in the "B-4 Upwards sales" worksheet that is hard coded (i.e. not a formula), please cross-reference by providing:
 - the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Response:

Please refer to the worksheet B-4 and Attachment D-4.2 for the details as required.

SECTION E DUE ALLOWANCE

E-1 Credit expense

1. Do you provide credit to any domestic customers in relation to sales of like goods (i.e. payment terms that are not on a cash or pre-payment basis)? If yes:
 - (a) Do you provide a rolling credit facility to your domestic customers (i.e. no specific payment terms agreed at the time of sale)? If yes:
 - i. Calculate the accounts receivable turnover for each domestic customer (credit sales divided by the average accounts receivable).
 - ii. Calculate the average credit term for each domestic customer by dividing 365 by the accounts receivable turnover
 - (b) Do you have short term borrowings or an overdraft facility? If yes, what is the interest rate, or average of interest rates?
 - (c) Do you have term deposits or other cash product (e.g. bonds)? If yes, what is the interest rate, or average of interest rates?

Response:

No. Foshan Minghua did not provide credit to any domestic customers in relation to sales of like goods. All payments are made not later than the invoices are issued.

E-2 Packaging

1. What is the packaging used for your domestic sales of like goods?

Response:

Foshan Minghua used plastic materials to pack the domestic sales of like goods.

2. What is the packaging you intend to use for your export sales of the goods to Australia?

Response:

Foshan Minghua intend to use the same packing material to pack the export sales of the goods to Australia as the domestic sales of like goods.

E-3 Delivery

1. Are any domestic sales of like goods delivered to the customer? If yes, how were the transportation costs calculated in the domestic sales listing in D-2?

Response:

No. All domestic sales of like goods are made under the terms EXW. Domestic customers picked up the goods at the factory so all transportation costs are borne by the customers, not Foshan Minghua.

E-4 Other direct selling expenses

1. Do you provide sales commissions for domestic sales of like goods and/or export sales of the goods? If yes, provide details.

Response:

No. Foshan Minghua did not provide sales commissions for domestic sales of like goods.

2. Are there any differences in tax liability between domestic and export sales? If yes, provide details, for example:

- What is the rate of value-added tax (VAT) on sales of the goods and like goods?

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- How is VAT accounted for in your records in relation to sales of the goods and like goods?
- Do you receive a VAT refund in relation to sales of the goods and/or like goods?
- Do you receive a remission or drawback of import duties on inputs consumed in the productions of the goods or like goods?

Response:

Not applicable. Foshan Minghua only made domestic sales during the period.

3. Are there any other direct selling expenses incurred by your company in relation to domestic sales of like goods?
 - These direct selling expenses must be included in the reconciliation of direct selling expenses in B-5

Response:

No. There are no other direct selling expenses incurred by Foshan Minghua in relation to domestic sales of like goods.

E-5 Other adjustment claims

1. Are there any other adjustments required to ensure a fair comparison between the export price and the normal value (based on domestic sales, costs and/or third country sales)? If yes, provide details.
 - An adjustment will only be made where there is evidence that the difference affects price comparability.
 - Refer to Chapter 15 of the *Dumping and Subsidy Manual (November 2018)* for more information.

Response:

No. There are no other adjustment claims made by Foshan Minghua.

**SECTION F
THIRD COUNTRY SALES**

Response:

Foshan Minghua has no exportation sales since it established. Thus, questions in SECTION F are not applicable.

SECTION G COST TO MAKE AND SELL

G-1. Production process

1. Describe the production process for the goods and provide a flowchart of the process. Include details of all products manufactured using the same production facilities as those used for the goods. Also specify all scrap or by-products that result from producing the goods. Please provide a diagram of your factory detailing the production facilities and include photos.

Response:

Foshan Minghua only produced one product finished aluminium extrusion and the production facilities are not used for other products. Please refer to [Confidential, Attachment G-1.1 Production process and facilities] for the details as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Do Foshan Minghua have the facilities to make anodized and coated aluminium extrusions? If no, do Foshan Minghua intend on expanding its facilities to make anodized and coated aluminium extrusions?

Response:

No. Foshan Minghua did not have any facilities to make anodized or coated aluminium extrusions and did not intend on expanding its facilities to make anodized and coated aluminium extrusions.

3. Are any of your suppliers related to your company (regardless of whether it is relevant to the manufacture of the goods)? If yes, please provide details including the product or services supplied by the related company.

Response:

No. None of our suppliers are related to the company.

G-2. Cost accounting practices

1. Is your company's cost accounting system based on actual or standard costs (budgeted)?

Response:

The company's cost accounting system is based on actual costs.

2. If your company uses standard costs:
 - (a) Were standard costs used as the basis of actual costs in your responses G-3.1 & G-5.1?
 - (b) Have all variances (i.e. differences between standard and actual production costs) been allocated to the goods?
 - (c) How were those variances allocated?
 - (d) Provide details of any significant or unusual cost variances that occurred during the period.

Response:

Not applicable.

PUBLIC RECORD

3. Do you have different cost centres in your company's cost accounting system? If yes, list the cost centres, provide a description of each cost centre and the allocation methodology used in your accounting system.

Response:

No. Foshan Minghua only maintains one cost centre in the cost accounting system.

4. To what level of product specificity (models, grades etc.) does your company's cost accounting system normally record production costs?

Response:

Foshan Minghua record production costs to the level of finish type, i.e. category 1 of MCC: finish.

5. Are there any costs for management accounting purposes valued differently to financial accounting purposes? If yes, provide details of the differences.

Response:

No. There are no such costs for management accounting purposes valued differently to financial accounting purposes.

6. Has your company engaged in any start-up operations in relation to the goods? If yes:
- (a) Describe in detail the start-up operation giving dates (actual or projected) of each stage of the start-up operation.
 - (b) State the total cost of the start-up operation and the way that your company has treated the costs of the start-up operation in its accounting records.

Response:

No. Foshan Minghua doesn't engage in any start-up operations in relation to the goods.

7. What is the method of valuation for raw material, work-in-process, and finished goods inventories (e.g. last in first out –LIFO, first in first out- FIFO, weighted average)?

Response:

Foshan Minghua adopts weighted average method of valuation for raw material and finished goods inventories. Foshan Minghua does not value work-in-process.

8. What are the valuation methods for damaged or sub-standard goods generated at the various stages of production?

Response:

Damaged or sub-standard goods are all recognized as scrap and sold in the domestic market and the actual selling prices are recorded as other revenue in the accounting system.

9. What are the valuation methods for scrap, by products, or joint products?

Response:

Scraps are sold in the domestic market and the actual selling prices are recorded as other revenue in the accounting system. There is no by products or joint products generated from production.

10. Are any management fees/corporate allocations charged to your company by your parent or related company? If yes, provide details

Response:

No. There are no such management fees/corporate allocations charged to Minghua.

G-3 Cost to make on domestic market

1. Complete the worksheet named "G-3 Domestic CTM".
- This worksheet lists the quarterly cost to make the domestic models of like goods by MCC manufactured within the period, even if they are models not exported to Australia.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold) for each MCC.
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture like goods, report the costs excluding the imputation tax. All other taxes payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
 - If you have claimed in B-1.8 and/or D-1.7 that the date of sale is one other than the invoice date, then provide the cost for the quarters that all domestic sales are made within your claimed date of sale, even if doing so means that such cost data predates the commencement of the period.

Response:

Please refer to the worksheet [Confidential, [G-3 Domestic CTM](#)] as required.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Provide a table listing the source of the data for each column of the "G-3 Domestic CTM" listing.

Response:

Please refer to [Confidential, [Attachment G-3.2 Source of G-3](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

G-4 Selling, General & Administration expenses

1. Complete the worksheet named "G-4.1 SG&A listing".
- This worksheet lists all selling, general and administration expenses by account code for the most recent accounting period and the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [Confidential, [G-4.1 SG&A listing](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's

commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Complete the worksheet named "G-4.2 Domestic SG&A calculation".
 - This worksheet calculates the unit domestic SG&A for each MCC.
 - You must provide this list in electronic format using the template provided.
 - Please use the formulas provided.

Response:

Please refer to the worksheet [Confidential, [G-4.2 Domestic SG&A calculation](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

G-6 Cost allocation methodology

1. What is the allocation methodology used to complete in G-3 domestic CTM and G-5 Australian CTM for:
 - (a) Raw materials
 - (b) Labour
 - (c) Manufacturing overheads

Response:

The company records the actual consumption of raw material for production of the like goods without any allocation. Labour and manufacturing overheads are allocated based on the production volume because the company produced the like goods and processed mill finish for other enterprises by using the same production facilities.

2. Select the domestic model (export model if you have no domestic production of like goods) with the largest production volume over the period and provide worksheets demonstrating the allocation methodology described in G-6.1 from your normal cost accounting system to the cost for that model reported in G-3.1.

Response:

As we explained, Foshan Minghua only produces mill finished aluminium extrusions so there is only one mode of like goods so this question is not applicable.

G-7 Major raw material costs

1. What are the major raw materials used in the manufacture of the goods?

Response:

Aluminium billet/bar is the major raw materials used in the manufacture of the goods.

2. Are any raw materials sourced as part of an integrated production process or from a subsidiary company which your company exercise control? If yes, complete the worksheet named "G-7.2 Raw material CTM" for these raw materials.
 - This worksheet lists the quarterly cost to make the raw material manufactured within the period.
 - The costs must be based on actual cost of production (i.e. not standard costs or cost of goods sold).
 - If any imputation tax (e.g. value-added tax) is payable on the purchase of goods or services to manufacture the raw material, report the costs excluding the imputation tax. All other taxes

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payable (e.g. import duty) must be included as 'other costs' if not already included, for example, under material costs.

- You must provide this list in electronic format using the template provided.
- If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

No. Foshan Minghua purchased all raw materials from unrelated companies in the domestic market.

3. Using the domestic cost data in "G-3 Domestic CTM", calculate the weighted average percentage of each raw material cost (listed in G-7.1) as a proportion of total cost to make.

Response:

Please refer to [Confidential, [Attachment G-7.3 Proportion of raw material](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

4. For each raw material identified in G-7.3 which individually account for 10% or more of the total cost to make, complete the worksheet named "G-7.4 Raw material purchases"
 - This worksheet lists all raw material purchases (i.e. transaction by transaction) purchased by your company within the period.
 - You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [Confidential, [G-7.4 Raw material purchases](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

5. Provide a table listing the source of the data for each column of the "G-7.4 Raw material purchases" listing.

Response:

Please refer to [Confidential, [Attachment G-7.5 Source of G-7.4](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

6. For each raw material:
 - (a) Select the two largest invoices by value and provide the commercial invoice and proof of payment.
 - (b) Reconcile the total value listed in "G-7.4 Raw material purchases" listing to relevant purchase ledgers or trial balances in your accounting system. Provide copies of all documents used to demonstrate the reconciliation.

Response:

Please refer to [Confidential, [Attachment G-7.6 Raw material purchase samples](#)]

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

7. Are any of the suppliers in "G-7.4 Raw material purchases" listing related to your company? If yes, please provide details on how the price is set.

Response:

No. There is no supplier in G-7.4 listing related to the company.

G-8 Reconciliation of cost to make to audited financial statements

1. Please complete the worksheet named "G-8 Upwards costs" to demonstrate that the cost listings in G-3 and G-5 are complete.
- You must provide this list in electronic format using the template provided.
 - Please use the currency that your accounts are kept in.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [Confidential, [G-8 Upwards costs](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Please provide any documents, other than those in A-4, G-3 and G-5, required to complete the "G-8 Upwards costs" worksheet.

Response:

Please refer to [Confidential, [Attachment G-8.2 Source of G-8](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

3. For any amount that is hard coded (i.e. not a formula), please cross-reference by providing:
- the name of the source document, including the relevant page number, in column D of the worksheet; and
 - highlight or annotate the amount shown in the source document.

Response:

The name of the source document is provided in the worksheet G-8 and annotations are made in the Attachment G-8.2.

G-9 Capacity Utilisation

4. Please complete the worksheet named "Capacity Utilisation".
- You must provide this list in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

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Response:

Please refer to the worksheet [Confidential, [Capacity Utilisation](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

SECTION H PARTICULAR MARKET SITUATION

H-1 Reporting requirements

1. Describe generally all interaction that your business has with the Government of China at all levels, including (but not limited to):
 - (a) reporting requirements;
 - (b) payment of taxes;
 - (c) senior management representation within your business;
 - (d) supervision by the State-owned Assets Supervision and Administration Commission (SASAC) or a body under the control of SASAC.
 - (e) approval/negotiation of business decisions (e.g. investment decisions, management decisions, pricing decisions, production decisions, sales decisions);
 - (f) licensing;
 - (g) restrictions on land use;
 - (h) provision of loans; or
 - (i) provision of grants, awards or other funds.

Response:

Foshan Minghua has little interaction with the GOC other than normal administrative dealings such as filing of tax returns, applying for business licence, etc. Other than these typical interactions, Foshan Minghua does not interact with the GOC on broader policy matters.

H-2 Business structure, ownership and management

1. Indicate whether your company is a state-owned or state-invested enterprise (SIE)
 - A state owned enterprise refers to any company or enterprise that is wholly or partially owned by the GOC (either through direct ownership or through association).

Response:

Not applicable. As confirmed in the submitted corporate structure, Foshan Minghua is a private entity.

2. List the Board of Directors and Board of Shareholders of your business and all other entities/businesses your business is related to.

Response:

As a small entity, Foshan Minghua has no Board of Directors; the Board of Shareholders are: [REDACTED].

3. Indicate the names of common directors and officers between your business and related businesses, where applicable.

Response:

Not applicable.

4. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders representatives, employees, or otherwise affiliated with the Government of China (at any level, from any agency, party, or otherwise associated entity, including SASAC)? If yes, identify the individuals, their role on that Board and their affiliation with the Government of China.

Response:

Not applicable.

5. Does your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders have a representative from the Chinese Communist Party (CCP)? If yes, identify their name and title and indicate their position at the board level.

Response:

Not applicable.

6. Are any members of your business' (and/or all other entities your business is related to) Board of Directors or Board of Shareholders appointed, managed or recommended by the Government of China? If yes, identify any relevant government department(s) they are affiliated with.

Response:

Not applicable.

7. Indicate who owns what percentage of all shares in your business and identify whether they are:
- an affiliate, representative, agency or otherwise representative of the Government of China;
 - employees of your business;
 - foreign investors; or
 - other (please specify).

Response:

Please refer to [Confidential, [Attachment H-2.7 Shareholdings](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

8. Provide the details of any significant changes in the ownership structure of your business during the period.

Response:

One of shareholders' shareholding was transferred in March 2019 and the updated shareholding structure is provided in Attachment H-2.7. Please refer to [Confidential, [Attachment H-4.7 Minutes of shareholders meeting](#)] for the details of this change in the ownership structure.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

9. Identify any positions within your business that are appointments or designated to act on behalf of Government of China authorities.

Response:

Not applicable.

10. Explain whether there are requirements in law and in practice to have government representation at any level of your business. If there is such a requirement, explain the role of government representatives appointed to any level of your business.

Response:

Not applicable.

11. If your business is a publicly-traded company, what are the rules regarding the issuance of shares by your business? Identify any stock exchanges on which your business is listed.

Response:

Not applicable.

12. Provide the monthly trading volume and average monthly trading price of your listed security over the period.

Response:

Not applicable.

13. Who has the ability to reward, fire or discipline your business' senior managers?

Response:

The shareholder's meeting has the authority to reward, hire, fire or discipline the business' senior managers and executives.

14. Do any of your company's senior managers hold positions in any Government of China departments or organisations, associations or Chambers of Commerce? If yes, describe the nature of these positions.

Response:

Not applicable.

15. Provide the names and positions of your company's pricing committee.

Response:

Not applicable. It is unclear what a pricing committee relates to, but Foshan Minghua can confirm that it has no such designated pricing committee within its operations.

H-3 Licensing

1. Provide a copy of your business license(s).

Response:

Please refer to Attachment A-2.2 Business license.

2. Identify the Government of China departments or offices responsible for issuing the license(s).

Response:

Please refer to Attachment A-2.2 Business license.

3. Describe the procedures involved in applying for the license(s).

Response:

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Apply for business license	<ol style="list-style-type: none">1. Notice of enterprise name verification2. Lease agreement (signed by shareholder)3. Copy of property ownership certificate4. Resolution of shareholder meeting5. Articles of incorporation6. Copy of shareholder's ID card7. Application for company establishment8. Letter of attorney9. Seal carving
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4. Describe any requirements or conditions that must be met in order to obtain the license(s).

Response:

No requirements or conditions must be met in order to obtain the license, provided that the company follows steps introduced above.

5. Describe and explain any restrictions imposed on your business by the business license(s).

Response:

No specific restriction are imposed on the business license, other than operating under the scope of business indicated in the Business license.

6. Describe any sanctions imposed on your business if you act outside the scope of your business license(s).

Response:

If any of the items stated in the business license is changed, the company shall modify the registration, and the company registration authority shall replace the old business license by a new one.

7. Describe and explain any rights or benefits conferred to your business under the license(s).

Response:

The business license is only for registration purpose. No benefits or rights conferred to the business license.

8. Describe the circumstances under which your business license(s) can be revoked, and who has the authority to revoke the license(s).

Response:

Pursuant to relevant provisions of Company Law and the Regulations of the People's Republic of China on Administration of Company Registration, the business license will be withdrawn under any of the following circumstances:

I. A company which, when registering, falsely reports its registered capital and has obtained registration of company shall be ordered to remedy the situation and fined at least five per cent and no more than fifteen per cent of the amount of the registered capital falsely reported by the company registration authority. If the case is serious, the company's registration shall be cancelled and the business license withdrawn.

II. A company which, when registering, presents false documents or employs other deceptions and has obtained registration of company shall be ordered to remedy the situation and fined by the company registration authority. If the case is serious, the company's registration shall be cancelled and the business license withdrawn.

III. A company which, without justification, fails to commence business more than six months after establishment or ceases to do business for more than six consecutive months after-commencing business shall have its business license cancelled by the company registration authority.

IV. Where the organ in charge of company registration decides to alter, write off the registration or revoke its decision on alteration registration; where the relevant company refuses to submit or fails to submit its Business License, the organ in charge of company registration shall announce to cancel the company's business license.

V. If a company fails to go through the prescribed procedures for registering changes, the company registration organ shall order it to go through the procedures within a prescribed limit of time. If it has failed to do so within the prescribed time limit, a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 shall be imposed. In case that the business scope to be changed is subject to the approval according to laws, administrative regulations and other orders of the State Council, but the company conducts the operation without such approvals, if the case is serious, its business license shall be revoked

VI. If a company refuses annual inspections according to regulations, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000 and order it to accept annual checking within the prescribed time limit, its business license shall be revoked. If a company is found to have concealed facts in its annual checking or resorted to deception, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less than RMB 100,000 and order it to correct within the prescribed time limit. If the case is very serious, its business license shall be revoked.

VII. If a company is found to have forged, altered, rented out, lent or transferred its business license, the company registration organ shall impose a fine of anywhere from more than RMB 10,000 to less RMB 100,000. If the case is very serious, its business license shall be revoked.

VIII. Where any company takes advantage of its name to engage in any serious illegal act that the state security or social public interest, its business license shall be revoked.

H-4 Decision-making, planning and reporting

1. Provide a description of your business' decision-making structure in general and in respect of the goods. This should identify the persons or bodies primarily responsible for deciding:
 - a. what goods are produced;
 - b. how the goods are produced;
 - c. how levels of inputs such as raw materials, labour and energy are set and secured;
 - d. how the use of your outputs, such as product mix, is determined; and
 - e. how your business' profit is distributed.

Response:

The shareholders have the authority to make decisions in respect of the goods. Day-to-day management of the company is carried out by the general manager.

2. Provide a description of any Government of China input into the decision-making process respecting your manufacture, marketing and sale of the goods.

Response:

Not applicable. Foshan Minghua is not aware of any GOC input into the decision-making process about manufacture, marketing and sale of the goods.

3. Provide a list of all government departments/offices that are involved, either directly or indirectly, in your manufacture, sale or purchase of the goods.

Response:

Not applicable. Foshan Minghua is not aware of any Government of China input into the decision-making process about manufacture, marketing and sale of the goods.

4. List and describe all reports that must be submitted to the Government of China periodically by your company, and identify the government department/office where each report is filed.

Response:

Not applicable. Foshan Minghua is not aware of any reports required to be submitted to the GOC periodically.

5. Provide a copy of the last two Provincial/City Five Year Plans (including the appendices) for the province/city in which your business is located, whichever is applicable. The copies should be fully translated including the appendices, along with the original Chinese version.

Response:

Not applicable. Foshan Minghua is not aware of such plans.

6. Does your business develop any five-year plans or similar planning documents? If yes, provide copies of these plans and advise whether these plans have been submitted, reviewed or approved by the Government of China (including the National Development and Reform Commission).

Response:

Not applicable.

7. Provide copies of the minutes of your Board of Directors and Board of Shareholders meetings over the period.

Response:

Please refer to [Confidential, [Attachment H-4.7 Minutes of shareholders meeting](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

8. Provide copies of the notes to company meetings where pricing decisions on the goods under consideration have been made over the period.

Response:

Prices are generally decided by negotiation with customers on a transaction basis with reference to the market situation. There are no such notes to business meeting concerning pricing.

H-5 Financial and investment activities

1. Is your business debt funded? If yes, provide a list of all major lenders.

Response:

Foshan Minghua funded debt from commercial banks for business operations.

PUBLIC RECORD

2. What is the rate of interest paid by your business on all debt instruments over the last 5 years?

Response:

The rate of interest paid by Foshan Minghua are according to the loan agreements between Foshan Minghua and commercial banks under instruction of base lending rate.

3. Has your business benefited from any concessional interest rates for your loans/debts in the last 5 years? If yes, provide details.

Response:

No. Foshan Minghua did not benefit from any concessional interest rates for loans/debts in the last 5 years.

4. Has your business raised any capital using issuance of shares, preferential shares, rights issue, bonds, warrants, debentures, sub-ordinate loans or any other debt and/or equity instruments in the last 5 years? If yes:
- explain what instruments were used;
 - identify the type (e.g government guarantee) and provider of the security; and
 - explain the reasons for raising the capital.

Response:

No. Foshan Minghua did not raise any capital using issuance of such shares in the last 5 years.

5. Does your business have policies on how cash reserves are to be invested? If yes, provide details.

Response:

No, cash would be used for the business operations and there is no policy on cash investment.

6. Has your business invested in either government or non-government debt securities (such as bonds, quasi-government bonds)? If yes, provide details (e.g. type of instrument, amount invested and the expected rate of return).

Response:

No, Foshan Minghua did not invest in either government or non-government debt securities.

H-6 Government policy on the industry

1. Are there any Government of China opinions, directives, decrees, promulgations, measures, etc. concerning industry of the goods that were put in place or operating during the period? If yes, please provide:
- copy of the documentation and a translation in English;
 - documentation concerning the Government of China or any association of the Government of China's notification of the measures concerning the goods to your company during the period.

Response:

Not applicable. Foshan Minghua is not aware of such GOC opinions, directives, decrees, promulgations, measures, etc. concerning the iron and steel industry/sector that were put in place or operating during the period.

PUBLIC RECORD

2. Provide information concerning the name of any Government of China departments, bureaus or agencies responsible for the administration of all Government of China measures concerning the industry of the goods in the regions, provinces or special economic zones where your company is located, including contact information regarding the following areas:
- industrial policy and guidance on the industry;
 - market entry criteria for the industry;
 - environmental enforcement for the industry;
 - management of land utilization;
 - the China Banking Regulatory Commission for the industry;
 - investigation and inspection of expansion facilities;
 - the section in the National Development and Reform Commission that is responsible for the industry; and
 - import licensing for raw materials relating to the goods under consideration.

Response:

The major departments that are involved in the abovementioned activities are as following:

Department: National Development and Reform Commission ("NDRC")

Address: 38 South Yuetan Street, Xicheng District, Beijing 100824

Phone number: 86-10-6850 1428

Fax number: 86-10-6850 2999

Department: Ministry of Industry and Information Technology ("MIIT")

Address: 13 West Changan Street, Xicheng District, Beijing 100804

Phone number: 86-10-6601 1228

Fax number: 86-10-6601 1228

Department: Ministry of Environmental Protection ("MEP")

Address: 115 Nanxiao Street, Xizhimen Nei, Beijing 100035

Phone number: 86-10-6655 6163

Fax number: 86-10-6655 6165

Department: Ministry of Land and Resources

Address: 64 Funei Avenue, Xicheng District, Beijing 100812

Phone number: 86-10-6655 8424

Fax number: 86-10-6655 8004

Agency: China Banking Regulatory Commission ("CBRC")

Address: 15 Financial Avenue, Xicheng District, Beijing 100800

Phone number: 86-10-6627 9378

Fax number: 86-10-6629 9144

Department: Department of Foreign Trade of the Ministry of Commerce

("MOFCOM")

Address: 2 Dongchang'an Road, Beijing, 100731

Phone number: 86-10-6519 7107

Fax number: 86-10-6519 7447

3. Describe any role your company plays in the development of government's industrial plans and/or policies at all levels of government. For example, does your company provide information for, or request inclusion in, any plans, policies, or measures?

Response:

Not applicable. Foshan Minghua is not involved in the development of government policies or industrial plans.

PUBLIC RECORD

4. Does your company provide information relating to assessments of the implementation of the plan, policy or measure?

Response:

Not applicable.

5. Has the Government of China designated your company and/or industry as “pillar,” “encouraged,” “honourable,” or any other designation? If yes, please answer the following questions.
- Explain the purpose of these designations, the criteria for receiving any such designation, and the benefits or obligations that arise from each such designation.
 - Is there any connection between these designations and five-year plans or other industrial and/or economic policies or administrative measures?
 - Describe any instances in which your company cited Government of China plans, policies, or measures as support for receiving the financing that you report.

Response:

Not applicable. Foshan Minghua is not aware of any such designation.

H-7 Taxation

1. Were there any export taxes on the exports of the goods during the period?

Response:

Foshan Minghua is not aware of any export taxes applicable to aluminum extrusions.

2. What was the value-added tax rebate applicable to exports of the goods during the period?

Response:

The VAT rebate on exports of aluminum extrusions is 13% during the period.

3. Have there been any changes to the value-added tax rebate applicable to exports of the goods in the last 5 years? If yes, provide:
- a detailed chronological history of the value-added tax rebate rates;
 - products affected;
 - the effective dates of the rate changes;
 - fully translated copies of any Government of China notices regarding these changes, including the relevant appendices.

Response:

Not applicable.

4. Are you aware of any tax changes being planned that would impact the industry?

Response:

Not applicable.

H-8 Sales Terms

1. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

Response:

PUBLIC RECORD

Sales terms are negotiated between Foshan Minghua and its customers. Generally, the general manager will have a final confirmation to the sales conditions.

2. Explain how the selling prices of the goods under consideration by your business are determined, including any Government of China involvement in your business' pricing decisions, and indicate if the goods are subject to Government of China direct or indirect pricing or government guidance pricing.

Response:

The selling price of the goods is determined by negotiation between Foshan Minghua and their customers with a reference to the prevailing market price and taking into account the supply and demand conditions at the time. There are no restrictions, limitations, or other considerations imposed on the business.

3. Does your business coordinate the selling prices or supply of the goods with other domestic producers or any Government of China departments? If yes, provide details.

Response:

No. The selling price of the goods is determined by negotiation only between Foshan Minghua and its customers.

4. Explain whether your business provides information or data to the Government of China, other government officials or commercial/industry organisations, including those outside of China, which report on the industry.

Response:

Not applicable.

5. Explain whether your business provides price data to any other person at the provincial, regional or special economic zone level of government.

Response:

Not applicable.

H-9 Industry associations

1. Is your business a member of any business or industry associations? If yes, explain your business' relationship with the association and the involvement of the Government of China with the associations.

Response:

No. Foshan Minghua is not a member of any business or industry associations.

2. If your business is a member of an industry association, indicate whether this membership is voluntary or compulsory. Explain the functions that the association provides for your business. Explain in detail the role of the association with respect to the directives as provided by the Government of China concerning the industry.

Response:

Not applicable.

H-10 Statistics submission/recording

1. Indicate if your business makes submissions to the Chinese Bureau of Statistics and/or any other government organisation. If yes, explain the purpose of these submissions and the type of information submitted.

Response:

Except for provision of regular financial information for taxation purposes, Foshan Minghua is not aware of any information provided to the Chinese Bureau of Statistics.

2. Provide a recent example of a submission that has been made to the Bureau of Statistics and/or any other government organisation. For example, monthly data relating to sales, production and costs.

Response:

Not applicable.

3. Do the organisations approve or assess your submission? If yes, provide a detailed explanation.

Response:

Not applicable.

4. Do the organisations provide feedback on your submission? If yes, provide a detailed explanation.

Response:

Not applicable.

H-11 Production/output

1. Is any part of your production subject to any national/regional industrial policy or guidance? If yes, provide details including a background of the policy/guidance and explain any restriction imposed by the policy/guidance. To what extent are any of the policies/guidelines applicable to your business?

Response:

Not applicable.

2. Where applicable, how did your business respond to the policies/guidelines?

Response:

Not applicable.

3. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, use, etc.) to the sale of the goods and/or like goods that may be imposed by the Government of China.

Response:

Not applicable.

4. Provide a list of all your domestic customers of the like goods, include the location (city and province) of the customer and indicate whether each customer is an SIE.

Response:

PUBLIC RECORD

Please refer to worksheet D-2 for listing of domestic customer details.

5. Are there any restrictions and/or conditions in relation to the quality or quantity of the production of the goods placed upon your business? If yes, provide details.

Response:

Not applicable.

6. Does your business require an export licence? If yes, provide details.

Response:

Not applicable.

7. Are the goods sold by your business subject to any export restrictions and/or limits during the previous 5 year? If yes, provide details.

Response:

Not applicable.

8. Provide details regarding any other restrictions (e.g., geographic/regional, downstream, end use) placed upon your business on the sale of the goods.

Response:

Not applicable.

9. Have there been any changes to your production capacity over the last 5 years? If yes, provide details.

Response:

No. The production capacity has not changed since establishment of Foshan Minghua.

10. Does your business benefit from any concession on the purchase of any utility services (e.g. electricity, gas, etc.)? If yes explain the nature and the amount of the concession?

Response:

No. Foshan Minghua did not benefit from any concession on the purchase of any utility services.

H-12 Sales price

1. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period.

Response:

No. The selling price of the goods is determined by negotiation between Foshan Minghua and its customers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

2. Explain whether your business has been subjected to any direct or indirect price guidance or controls by the Government of China during the period, with respect to raw material inputs.

Response:

PUBLIC RECORD

No. The purchase price of raw materials is determined by negotiation between Foshan Minghua and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

3. Explain whether your business has encountered any price guidance or controls established by regional, provincial or special economic zone officials and/or organisations.

Response:

No. The selling is determined by negotiation between Foshan Minghua and their suppliers with a reference to the market price. There are no restrictions, limitations, or other considerations imposed on the business.

4. Describe in detail how the selling price of the goods is determined. In particular, provide details of any restrictions, limitations, or other considerations imposed on your business.

Response:

The selling price of the goods is determined by negotiation between Foshan Minghua and its customers with a reference to the prevailing market price. There are no restrictions, limitations, or other considerations imposed on the business. Selling prices are determined according to normal supply and demand conditions.

5. Which organisation/business entity do you consider as the price leader of the goods?

Response:

Foshan Minghua is not aware of any price leaders in the aluminium extrusion market.

6. Does your business have a pricing committee in respect of the goods? If yes, provide the names and positions of all members of the committee.

Response:

Foshan Minghua does not have a pricing committee in respect of the goods. As we stated above, the sale price of the goods are subject to negotiation on a transaction basis taking into account the prevailing market conditions.

7. How often does the pricing committee meet to discuss selling prices of the goods? Provide the minutes or any other relevant documents of all meetings of the pricing committee during the period.

Response:

Not applicable.

8. Identify the person who authorises the sales terms, prices and other contract provisions for the sale of the goods by your business.

Response:

Sales terms are negotiated between Foshan Minghua and its customers. Generally, the general manager will have a final confirmation to the sales conditions.

9. If you have production facilities of the goods in more than one region and/or province, are the laws and regulations in each region the same with respect to pricing of the goods? If no, provide details on the differences.

Response:

Not applicable.

H-13 Adding capacity and/or joint ventures

1. Provide a detailed explanation with respect to the government approval process on adding capacity and/or joint ventures in relation to your business.

Response:

Besides the normal administrative processes relevant to all entities in China, Foshan Minghua is not aware of any specific guidelines or approval processes relating to capacity or joint-ventures.

2. Does the government have the right to request modifications in the terms of adding capacity and/or joint ventures? If yes, provide a detailed explanation.

Response:

Not applicable, as only Foshan Minghua's management/shareholders are responsible for decision making of capacity issues.

H-14 Raw materials

1. Are any of the suppliers related or affiliated with you? If yes, provide details.

Response:

Please refer to worksheet G-7.4 raw material purchases listing for details of suppliers.

2. Do you purchase from State Invested Enterprises? If yes, provide a details.

Response:

Please refer to worksheet G-7.4 raw material purchases listing for details of suppliers.

3. If your supplier is based outside China, what import duty rate is applied on the raw materials?

Response:

Not applicable.

4. Is there a price difference in purchase price for raw materials between your suppliers? If yes, provide a detailed explanation.

Response:

Price differences between suppliers reflects factors such as time of order, specification, delivery terms, etc.

5. Describe in detail your business' purchase procedures of the raw materials, the considerations in selecting a supplier and how the price of the raw materials is determined between you and your suppliers. If it is by tenders, provide details of the criterions/conditions.

Response:

According to the production schedule of the company, purchase of raw materials will be arranged based on competing spot prices offers from various suppliers. Selection of a supplier takes into account delivery time, competing price offers, credit terms and quality specification.

Purchases are not made by tender.

6. If any of your raw materials for the goods and/or like goods are imported by your business, or related businesses:
 - a. Provide details including a description of the raw material imported, the supplier and country of origin.
 - b. Explain the process required to import the raw materials (e.g. obtaining an import licence, import declarations).
 - c. Provide details of any conditions to importing the raw materials (e.g. customs and/or quarantine).
 - d. Are you eligible for a duty drawback? If yes, provide details.

Response:

Not applicable.

7. Do you, or a business associated with you, sell any of the raw materials used to manufacture the goods and/or like goods, or sell the semi-processed goods?
 - a. Please provide a description of the raw material or semi-processed goods which are sold, including whether they are domestic or export transactions, to related or unrelated parties, and how the selling price is determined.
 - b. If there is a difference in selling prices between related and unrelated parties, please provide reasons as to why.

Response:

Not applicable.

SECTION I COUNTERVAILING

In the most recent Review of Measures into aluminium extrusions (Review No. 482) conducted by the Anti-Dumping Commission, the following programs were found to be countervailable in respect of aluminium extrusions exported from China to Australia:

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
2	One-time Awards to Enterprises Whose Products Qualify for 'Well-Known Trademarks of China' and 'Famous Brands of China'	Grant	Yes
3	Provincial Scientific Development Plan Fund	Grant	Yes
4	Export Brand Development Fund	Grant	Yes
5	Matching Funds for International Market Development for Small and Medium Enterprises (SME)	Grant	Yes
6	Superstar Enterprise Grant	Grant	Yes
7	Research & Development (R&D) Assistance Grant	Grant	Yes
8	Patent Award of Guangdong Province	Grant	Yes
9	Training Program for Rural Surplus Labour Force Transfer Employment	Grant	Yes
15	Aluminium provided at less than adequate remuneration	Less than adequate remuneration	Yes
18	Preferential tax policies in the Western Regions	Tax	Yes
21	Tariff and Value Added Tax (VAT) Exemptions on Imported Materials and Equipment	Tariff and VAT Exemptions	Yes
26	Innovative Experimental Enterprise Grant	Grant	Yes
29	Special Support Fund for Non-State-Owned Enterprises	Grant	Yes
32	Venture Investment Fund of Hi-Tech Industry	Grant	Yes
35	Grants for Encouraging the Establishment of Headquarters and Regional Headquarters with Foreign Investment	Grant	Yes
47	Preferential tax policies for high and new technology enterprises	Tax	Yes
48	Provincial Government of Guangdong (PGOG) tax offset for R&D	Tax	Yes
56	PGOG special fund for energy saving technology reform	Grant	Yes
58	Development assistance grants from the Zhaoqing New and High Tech Industrial Development Zone (ZHTDZ)	Grant	Yes
59	Processing trade special fund	Grant	Yes

PUBLIC RECORD

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
60	Trade insurance support fund	Grant	Yes
61	Enterprise employment fixed point monitoring work subsidy	Grant	Yes
62	Special funds for provincial enterprises to transfer and upgrade equipment	Grant	Yes
63	Reserve funds for enterprise development	Grant	Yes
64	High integrity enterprise award 2014	Grant	Yes
65	Jiangmen engineering technology research centre award	Grant	Yes
66	2016 Shanghai Automotive Commodities Exhibition special fee subsidy	Grant	Yes
67	Corporate remuneration survey subsidy	Grant	Yes
68	Energy saving project subsidy	Grant	Yes
69	Science and technology project subsidy	Grant	Yes
70	Provincial engineering and technology research centre 2016	Grant	Yes
71	Foreign trade development fund subsidy of Jiangmen City	Grant	Yes
72	2015 Special Funds of Technology Renovation technical renovation project with environmental protection	Grant	Yes
73	Provincial Market Development Grant for foreign trade exhibitions and SMEs International market development	Grant	Yes
75	Subsidy for Supporting Foreign Trade Enterprises of Nan'an city in 2017	Grant	Yes
76	Fund for Supporting Foreign Trade Export in 2017 of Nan'an Municipal Bureau of Financial	Grant	Yes
77	Power consumption award for production and efficiency increase in December 2016	Grant	Yes
78	integration of informationization and industrialization management system (Note changed from market development due to info provided from Goomax)	Grant	Yes
79	Subsidy for invention patents	Grant	Yes
80	No. 269: Special project for technology reform- subsidy for technology reform	Grant	Yes
81	Madrid Trademark grant by Fujian Provincial Administration for Industry and Commerce	Grant	Yes
82	2016 Award for brand value from Finance Bureau	Grant	Yes
83	Social security fund Guangzhou Social Insurance Fund	Grant	Yes
84	Patent supporting fund	Grant	Yes

PUBLIC RECORD

Program Number	Program Name	Program Type	Countervailable in relation to the goods (Yes/No)
85	Unemployment fund Guangzhou Social Insurance Fund	Grant	Yes
86	Technology supporting fund	Grant	Yes
87	Special fund Industry technology development and research	Grant	Yes
88	Industry technology R&D fund	Grant	Yes
89	Technology innovation fund	Grant	Yes
90	Social security fund Zencheng City	Grant	Yes
91	2016 Jiangmen support fund for technology development	Grant	Yes
92	Funds for EFT16 technical reform	Grant	Yes
93	Funds for 2016 technical renovation	Grant	Yes
94	EFT provincial Industry and informatization Special research expenses supplement fund	Grant	Yes
95	2017 Enterprise Compensation Survey Fund	Grant	Yes
96	VOCs treatment fund for the process of injection workshop	Grant	Yes
97	Economic investigation fund	Grant	Yes
98	2017 Provincial Motor Energy Efficiency Promotion Special Fund	Grant	Yes
99	2017 Jiangmen Enterprise Major technology platform construction Fund	Grant	Yes
100	Receiving the payment from Taishan Finance Bureau	Grant	Yes
101	2017 Jiangmen Enterprise Research and Development Financial Aid Fund	Grant	Yes
102	Taishan High-integrity enterprise project fund	Grant	Yes
103	2017 Provincial Enterprise Research and Development Fund	Grant	Yes
104	Special funds for enterprises in large equipment manufacturing industry	Grant	Yes
105	2017 Provincial New enterprise Technology Reform Fund	Grant	Yes

I-1 General

1. Complete the worksheet named "I-1 Company turnover"
 - This worksheet is a table of the total company revenue over the period and split into:
 - Total revenue for Australian sales, domestic sales and third country sales
 - Revenue of the goods for Australian sales, domestic sales and third country sales
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [[Confidential, I-1 Company turnover](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

I-2 Provision of goods at less than adequate remuneration

1. Describe the nature of your production process for the goods, including an itemised list of all raw materials used by your company in the process.

Response:

The company only produces finished aluminium extrusions. The raw material is aluminium billet. Aluminium billets are extruded into the finished goods by extruding machine.

2. Did your business or any company/entity related to your business receive any benefit under the above programs during the period? If yes, provide details.

Response:

No. Foshan Minghua did not receive any benefit under the above programs during the period.

3. What are the major raw materials used in the manufacture of the goods?

Response:

The major raw material used in the manufacture of the goods is aluminium billet.

4. Complete the worksheet named "I-2 Raw Material Purchases" for your purchases of list of raw materials

Response:

Please refer to the worksheet [[Confidential, G-7.4 Raw material purchases](#)] which has the same format and information required in I-2 Raw Material Purchases.

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

5. Did your business receive any reduction/reduced price for the purchase of these goods during the review period? If so, describe the eligibility criteria that your business had to meet in order to qualify for any reduction in the price paid for the goods/services.

Response:

No. Foshan Minghua did not receive any reduction/reduced price for the purchase of these goods during the review period.

6. Provide copies of all contractual agreements that detail the obligations of the State Invested Enterprise (SIE) and your business with reference to the granting and receipt of the assistance/benefits.

Response:

Not applicable.

7. If your business purchased imported raw materials, explain the reason/s for your business' decision to purchase imported over domestic raw materials, including the key factors affecting the decision such as price, availability etc.

Response:

Not applicable.

I-3 Preferential tax policies

1. Complete the worksheet named "I-3 Income Tax"
 - This worksheet is a table of your company's income tax liability over the last three financial years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.

Response:

Please refer to the worksheet [Confidential, [I-3 Income Tax](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

2. Provide a copy of your company's annual tax return for the last three financial years. If the documents are not in English, please provide a translation of the documents.

Response:

Please refer to [Confidential, [Attachment I-3 Tax returns & payments](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

3. Provide proof of your company's tax payments to your tax authority over the last three financial years, including any progress payments made and related forms submitted to reconcile the annual tax return.

Response:

Please refer to [Confidential, [Attachment I-3 Tax returns & payments](#)].

[Information contained in the above attachment cannot be susceptible to a meaningful non-confidential summary. Since this information are related to the Company's commercial activities and sensitive business information, disclosure of which could harm the Company's market and competitive position]

4. What is the general tax rate for enterprises (also referred to as the company or corporate tax rate) during the previous two financial years?

Response:

The general tax rate for enterprise is 25% during the previous two financial years. However, income tax of Foshan Minghua was levied on the basis of the company's total income for the year 2017 while the company's profit was recognized as tax base in 2018.

Anyway, the applicable tax rate was 25% without any preferential rate or deduction. Please refer to the worksheet I-3 Income Tax for the details.

5. Did your company pay less than the general tax rate for enterprises referred to in question I-3.4? If yes:
- What tax rate did your company pay?
 - Was the reduction in the tax paid or payable related to any of the preferential income tax programs in the table at the top of Section I Countervailing above?
 - What is the name of the program?
 - What is the name of the authority granting your company the reduced tax rate?
 - What is the eligibility criteria to benefit from the reduced tax rate?
 - Provide details of the application process
 - Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
 - Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
 - Provide a copy of any confirmation or other correspondence from the authority approving your company for the reduction in tax rate. If the documents are not in English, please provide a translation of the documents.
 - Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.

Response:

No. Foshan Minghua did not pay less than the general tax rate for enterprises referred to in question I-3.4.

I-4 Financial grants

Response:

Foshan Minghua did not receive any financial grants or any other financial contributions over the period plus the two preceding years. There is no non-operating income and/or other business income over the period plus the two preceding years which could be verified in the income statements. So questions in I-4 are not applicable.

- Complete the worksheet named "I-4 Grants"
 - This worksheet is a table of the grants received by company over the period plus the two preceding years.
 - You must provide this table in electronic format using the template provided.
 - If you have used formulas to complete this worksheet, these formulas must be retained.
- Provide a copy of your company's non-operating income and/or other business income ledgers, extracted directly from your accounting system, for the period covering the period plus the 2 preceding years.
- Did your company receive any grants (or any other financial contribution) from any level of government during the period plus the two preceding years?
If yes:
 - Were any of the grants related to any program listed in the table at the top of Section I above? If yes, identify the program.
 - Were any of the grants related to programs not listed in the table at the top of Section I above? If yes, provide the names of the programs.
- For each of the grants listed in I-4.3:
 - What is the name of the grant?
 - What is the name of the authority providing the grant?
 - What is the eligibility criteria to receive the grant?

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- d. Is the grant directly related to the goods under consideration, export sales to Australia and/or export sales generally?
- e. Provide details of the application process.
- f. Provide a copy of the blank application form. If the documents are not in English, please provide a translation of the documents.
- g. Provide a copy of your company's completed application form, including all attachments to the application form. If the documents are not in English, please provide a translation of the documents.
- h. Provide a copy of any confirmation or other correspondence from the authority approving the grant. If the documents are not in English, please provide a translation of the documents.
- i. Provide proof of payment of your company receiving the grant (e.g. bank statements).
- j. Provide a copy of the accounting journal entries relating to the grant.
- k. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the grant.

I-5 Other Programs

1. Provide a list of all the provinces in which you have business operations (including locations of factories, sales offices, or other places of business).

Response:

Not applicable. Foshan Minghua carried out its business operations only in its registered address, i.e. Foshan, Guangdong.

2. Are you aware of any programs of the Government of China, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire? Provide the name of those programs you are aware of (even if your company is not eligible to receive benefit under the program.)

Response:

Foshan Minghua are not aware of any programs of the GOC, any of its agencies or any other authorised body, that benefits manufacturers of the goods that have not been accounted for in this questionnaire.

3. Indicate the location of the program by region, province or municipal level.

Response:

Not applicable.

4. Indicate the type of program, for example:
 - the provision of grants, awards or prizes;
 - the provision of goods or services at a reduced price (e.g. electricity, gas, transport);
 - the reduction of tax payable including income tax and VAT;
 - reduction in land use fees;
 - loans from Policy Banks at below-market rates; or
 - any other form of assistance.

Response:

Not applicable. And the following question 5 to 16 are not applicable.

For **each program** that you have identified, answer the following.

5. Indicate whether your company benefited from any of the listed programs during the period.

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6. Indicate which goods you produced that benefited from the program (e.g. the program may have benefited all production or only certain products that have undergone research and development).
7. Describe the application and approval procedures for obtaining a benefit under the program.
8. Where applicable, provide copies of the application form or other documentation used to apply for the program, all attachments and all contractual agreements entered into between your business and the Government of China in relation to the program.
9. Outline the fees charged to, or expenses incurred by your business for purposes of receiving the program.
10. Outline the eligibility criteria your business had to meet in order to receive benefits under this program.
11. State whether your eligibility for the program was conditional on one or more of the following criteria:
 - a) whether or not your business exports or has increased its exports;
 - b) the use of domestic rather than imported inputs;
 - c) the industry to which your business belongs; or
 - d) the region in which your business is located.
12. If the benefit was provided in relation to a specific activity or project of your entity, please identify the activity and provide supporting documentation.
13. What records does your business keep regarding each of the benefits received under this program? Provide copies of any records kept in relation to the program.
14. Indicate where benefits under this program can be found in your accounting system (i.e., specify the ledgers or journals) and financial statements.
15. To your knowledge, does the program still operate or has it been terminated?
16. If the program has been terminated, please provide details (including when and why). When is the last date that your business could apply for or claim benefits under the program? When is the last date that your business could receive benefits under the program?

If the program terminated has been substituted for by another program, identify the program and answer all the questions in Part H-4 in relation to this programme.